Transportation Safety Board of Canada

2011–12

Departmental Performance Report

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Chair's Message

For over 22 years, the Transportation Safety Board of Canada (TSB) has been ready to respond in the event of transportation accidents. On our waterways, along our pipelines, on our railroads or in our skies, our dedicated experts work tirelessly to conduct thorough, independent investigations. With a mandate to improve the safety of our nation's transportation system, the TSB is always looking to learn critical safety lessons and then communicate them to government, industry and Canadians.

Because the results of our work can have tremendous impact—and because we serve the Canadian public—we strive to make the most of the human and financial resources available to us, and to use them strategically. As an organization, we work together to pursue excellence and efficiency in all that we do, and to achieve the objectives identified in the Report on Plans and Priorities.

All in all, the TSB has made considerable progress, achieving or exceeding many of its targets this past year. For instance, we have seen an increase in the number of awareness activities, notable improvements to the website and the introduction of a social media strategy. We have also continued to report publicly on progress through targeted outreach and media events. And these initiatives are paying dividends: key stakeholders are devoting greater attention to our safety messages and taking encouraging action. This year, the responses to seven of the Board's outstanding recommendations received the highest rating of Fully Satisfactory, continuing the improvement marked since 2006.

In 2011–12, much progress was also made on improving operational efficiency. To this end, we modernized the rail and pipeline investigation databases, developed a new forecasting tool for improved workload management, and streamlined the report production process. In addition to eliminating the report backlog and undertaking a comprehensive stakeholder consultation, we strengthened our human resources planning and completed reviewing and updating obsolete work descriptions.

True success, though, also involves looking forward. This is the reason we will closely align expenditures with our strategic priorities, ensuring we minimize the impact of financial restraints on TSB operations and employees. We will also seek out new ways to broaden audience reach, strengthen organizational readiness and improve information and data management.

For nearly a quarter century, the TSB has remained unwavering in its commitment to safety. As we push for improvements, we will continue to inform Canadians where we stand, call upon change agents for necessary safeguards, and ensure the visibility of our safety communications. Now, more than ever, we are prepared to take on the evolving challenges in the Canadian transportation landscape.

Section 1: Organizational Overview

1.1 Raison d'être

The Canadian Transportation Accident Investigation and Safety Board, called the Transportation Safety Board of Canada in its day-to-day activities, is an independent agency created in 1990 by an Act of Parliament (*Canadian Transportation Accident Investigation and Safety Board Act*). It operates at arm's length from other government departments and agencies to ensure that there are no real or perceived conflicts of interest. The sole objective of the Transportation Safety Board of Canada (TSB) is to advance air, marine, rail and pipeline transportation safety. This mandate is fulfilled by conducting independent investigations into selected transportation occurrences to identify the causes and contributing factors and the safety deficiencies evidenced by an occurrence. The TSB then makes recommendations to improve safety and reduce or eliminate risks to people, property and the environment.

The jurisdiction of the TSB includes all aviation, marine, rail and pipeline transportation occurrences[1] in or over Canada that come under federal jurisdiction. The TSB may also represent Canadian interests in foreign investigations of transportation accidents involving Canadian registered, licensed or manufactured aircraft, ships or railway rolling stock. In addition, the TSB carries out some of Canada's obligations related to transportation safety at the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO).

1.2 Responsibilities

The TSB exists as an independent investigation body with the sole goal of advancing transportation safety. Since its inception in 1990, the TSB has conducted thousands of investigations across the modes of transportation for which it is responsible.

The TSB is one of many Canadian and foreign organizations involved in improving transportation safety nationally and internationally. Because it has no formal authority to regulate, direct or enforce specific actions, the TSB can only succeed in fulfilling its strategic outcome through the actions of others. Operating at arm's length from other federal departments involved in the transportation field, the Board must present its findings and recommendations in such a manner that compels others to act. This implies ongoing dialogue, information sharing and strategic coordination with organizations such as Transport Canada, the National Energy Board and the Canadian Coast Guard. The TSB must engage industry and foreign regulatory organizations in a similar fashion. Through various means, the TSB must present compelling arguments that will convince these "agents of change" to take action in response to identified safety deficiencies.

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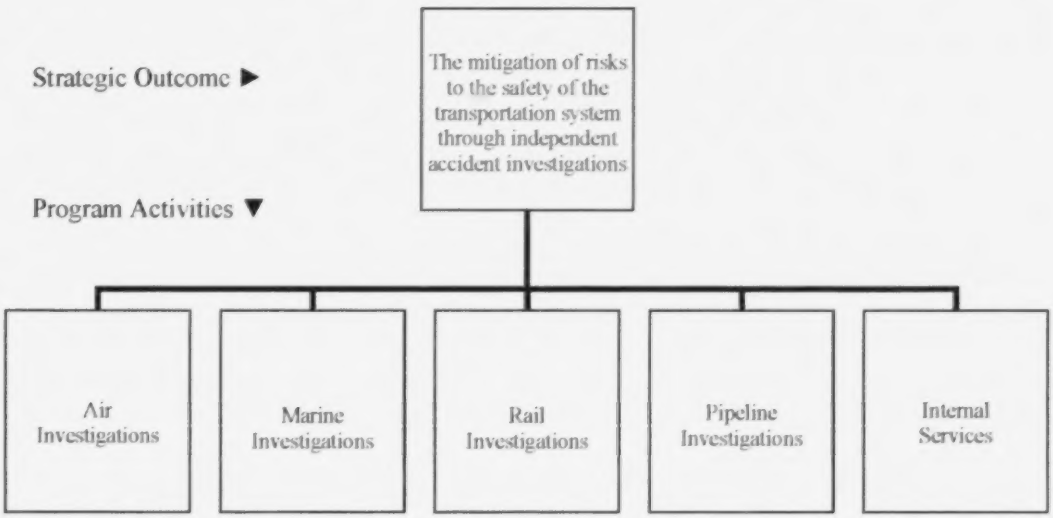
[1] A transportation occurrence is any accident or incident associated with the operation of an aircraft, ship, railway rolling stock or pipeline. It also includes any hazard that could, in the Board's judgement, induce an accident or incident if left unattended.

As one of the world leaders in its field, the TSB regularly shares its investigation techniques, methodologies and tools with foreign safety organizations by inviting them to participate in in-house training programs in the areas of investigation methodology and human and organizational factors. Under the terms of international agreements, the TSB also provides investigation assistance to foreign safety boards, such as decoding and analyzing flight recorder data or overseeing engine tear-downs. The TSB also shares data and reports with sister organizations, in addition to participating in international working groups and studies to advance transportation safety.

For more details on the TSB investigation process or the links between the TSB and other federal organizations visit the TSB website.[1]

1.3 Strategic Outcome and Program Activity Architecture

The chart below illustrates the program activities that contribute to the achievement of the TSB strategic outcome.



1.4 Organizational Priorities

The following table shows the progress achieved against the priorities identified in our 2011–12 Report on Plans and Priorities. Overall, the TSB achieved or exceeded its targeted objectives on certain priorities, while progress on others was less than expected, primarily due to the complexity of the issues.

Priority	Type[2]	Program Activity
1) Strategic communication of TSB's mandate, investigative work and safety accomplishments over time	• Previously committed	• Air Investigations • Marine Investigations • Rail Investigations • Pipeline Investigations

Description of progress against each priority

During 2011–12, the TSB increased its communications activities in all areas, including published reports, media releases and events, and outreach and advocacy opportunities. Specifically, we released 55 reports on investigations in the marine, pipeline, rail and air modes. During the second part of the year, these reports were systematically accompanied by a news release. We issued a total of 17 news releases and 30 deployment notices, responded to over 200 media inquiries and held four major media events. In total, TSB issues generated almost 500 news articles from coast to coast.

The TSB also made changes to its website to meet Government of Canada accessibility and usability guidelines, with the final revision to be completed in 2012–13 to meet common look and feel requirements. Also this past year, we introduced occurrence pages as well as media updates for high-profile investigations, which spotlight the TSB's mandate and investigative work. Our website saw an average of 5400 visits daily—up 20% from the previous year.

A stakeholders' consultation was completed and the stakeholder feedback was used in the review and improvement of our various communications initiatives.

Finally, the TSB participated in almost 100 outreach opportunities, which reached countless stakeholders; they included speaking engagements at events and conferences and news articles in industry newspapers and magazines.

The TSB continues to leverage technology (updating its website, launching social media) and face-to-face opportunities to communicate more effectively in a timely manner, to maximize the reach of all our safety messages, and to increase the uptake of our recommendations.

[2] Type is defined as follows: **Previously committed**, namely committed to in the first or second fiscal year before the subject year of the report.

Priority	Type[3]	Program Activity
2) Strategic human resources management	• Previously committed	• Air Investigations • Marine Investigations • Rail Investigations • Pipeline Investigations • Internal Services

Description of progress against each priority

Progress was achieved in strengthening human resources planning processes and completing the review and update of obsolete work descriptions. The update of the investigator training program is progressing and is expected to be finalized in 2014–15. The first phase of the review of the standby was completed; and the second phase, including implementation of approved changes, will take place during the next fiscal year.

Priority	Type[4]	Program Activity
3) Product improvement	• Previously committed	• Air Investigations • Marine Investigations • Rail Investigations • Pipeline Investigations

Description of progress against each priority

- The modernization of the Pipeline Occurrence Database System was completed and the modernization of the Rail Occurrence Database System was nearly completed by year-end.
- A new forecasting tool was developed to improve workload planning and management associated with investigation reports.
- The review and streamlining of the Publishing and Linguistic Services Division and its processes were completed.
- The TSB report backlog in this division was eliminated and the TSB website was brought and kept up-to-date.

[3] Type is defined as follows: **Previously committed**, namely committed to in the first or second fiscal year before the subject year of the report.
[4] Type is defined as follows: **Previously committed**, namely committed to in the first or second fiscal year before the subject year of the report.

Priority	Type[5]	Program Activity
4) Management framework	• Previously committed	• Air Investigations • Marine Investigations • Rail Investigations • Pipeline Investigations • Internal Services

Description of progress against each priority

- The TSB implemented GCDocs for the management of its paper records.
- Progress was made on the update of our corporate and operational policies, directives, procedures and manuals. However, progress in updating policies in the area of information management was slower than planned.
- Improvements in corporate performance management were implemented further to the Treasury Board Secretariat's Management Accountability Framework assessment. The descriptions of the TSB strategic outcome and program activities were reviewed and modified. The development of a comprehensive performance management framework was completed.
- Work was initiated on the development of a new strategic approach for resource management. The TSB performed an informal strategic operating review to identify savings in anticipation of the budget reductions announced in Budget 2012.

1.5 Risk Analysis

The TSB operates within the context of a very large and complex Canadian and international transportation system. The key risks faced by the TSB in 2011–12 are described in the following paragraphs. Each of these risks represented a potential threat to the achievement of the department's strategic objectives and outcome.

From an External Point of View

Periods of Financial Restraint and Uncertainty

Since the tabling of Budget 2010, the Government has announced several restraints on departmental spending that could have had an impact on the capacity of the TSB to deliver on its mandate. The organization has however been able to continue to do so by maintaining a close alignment of its expenditures with its strategic priorities. The TSB will continue to manage its operations as efficiently as possible to minimize the impact of budget reductions on its key operations.

[5] Type is defined as follows: **Previously committed**, namely committed to in the first or second fiscal year before the subject year of the report.

From an Internal Point of View

Maintenance of a Knowledgeable and Professional Workforce

The success of the TSB and its credibility depend largely on the expertise, professionalism and competence of its employees. However, staff turnover and maintaining a sufficient level of hiring to backfill departures in areas with shortages or opportunities for career progression elsewhere pose challenges for the TSB. For a small organization like ours, capacity to deal with these departures can be stretched as they have an impact on management and operations. During 2011–12, 14 employees left the department, although this is a significant decrease in turnover from previous years (25 in 2010–11 and 29 in 2009–10). The TSB continued effective recruitment and training activities to develop and maintain a strong workforce.

Information and Data Management

The TSB's work is fundamentally reliant on the collection, retention, management and analysis of occurrence information. The TSB must therefore ensure that the information is current, appropriately stored and readily accessible to employees. The TSB has established an Investigation Management System as well as a database for each transportation sector for which occurrence and investigation information is collected and managed. The TSB continued to enhance the processes, tools and technology in support of the management of its information resources to mitigate the risk of losing corporate knowledge.

1.6 Summary of Performance

Resources

2011–12 Financial Resources ($ thousands)[6]

Planned Spending	Total Authorities	Actual Spending
30,626	33,162	31,794

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
235	218	17

* Full-time equivalents

Summary of Performance

Progress toward Strategic Outcome

Strategic Outcome: The mitigation of risks to the safety of the transportation system through independent accident investigations		
Performance Indicators	**Targets**	**2011–12 Performance**
Number of transportation occurrences	A declining trend	Accidents decreased by 7% in 2011 and by 17% from the 2006–2010 annual average. Reported incidents decreased by 7% in 2011 and by 9% from the 2006–2010 average.
Number of investigations started, in progress, completed	No targets set	The TSB started 60 investigations (57 in 2010–11); had 80 in progress (75 in 2010–11); and completed 55 (65 in 2010–11).

[6] Financial Resources equal the total line for Program Activities and Internal Services. Planned Spending comprises Main Estimates plus an estimate of authorities available for carry-forward. Total Authorities comprises Main Estimates, Supplementary Estimates, carry-forwards and transfers from Treasury Board centrally managed votes.

Number of safety communications issued	No targets set	The TSB issued: - 53 safety communications (46 in 2010–11) - 2 recommendations (7 in 2010–11) - 22 safety advisories (22 in 2010–11) - 28 information letters (17 in 2010–11) - 1 safety concern (0 in 2010–11)
Results of Board assessments of responses to safety recommendations	80 % of responses to TSB recommendations assessed as Fully Satisfactory in the next 4 years	72% assessed as Fully Satisfactory (71% for 2010–11)

Performance Summary, Excluding Internal Services ($ thousands)

Program Activity	2010–11 Actual Spending	2011–12				Alignment to Government of Canada Outcome
		Main Estimates	Planned Spending[7]	Total Authorities[6]	Actual Spending	
Air Investigations	14,311	13,166	13,291	15,062	14,442	Safe and secure Canada[ii]
Marine Investigations	4,474	5,428	5,428	4,819	4,620	
Rail Investigations	4,598	4,778	4,778	5,326	5,106	
Pipeline Investigations	489	530	530	547	525	
Total	23,872	23,902	24,027	25,754	24,693	

Performance Summary for Internal Services ($ thousands)

Program Activity	2010–11 Actual Spending	2011–12			
		Main Estimates	Planned Spending	Total Authorities	Actual Spending
Internal Services	6,826	6,474	6,599	7,408	7,101

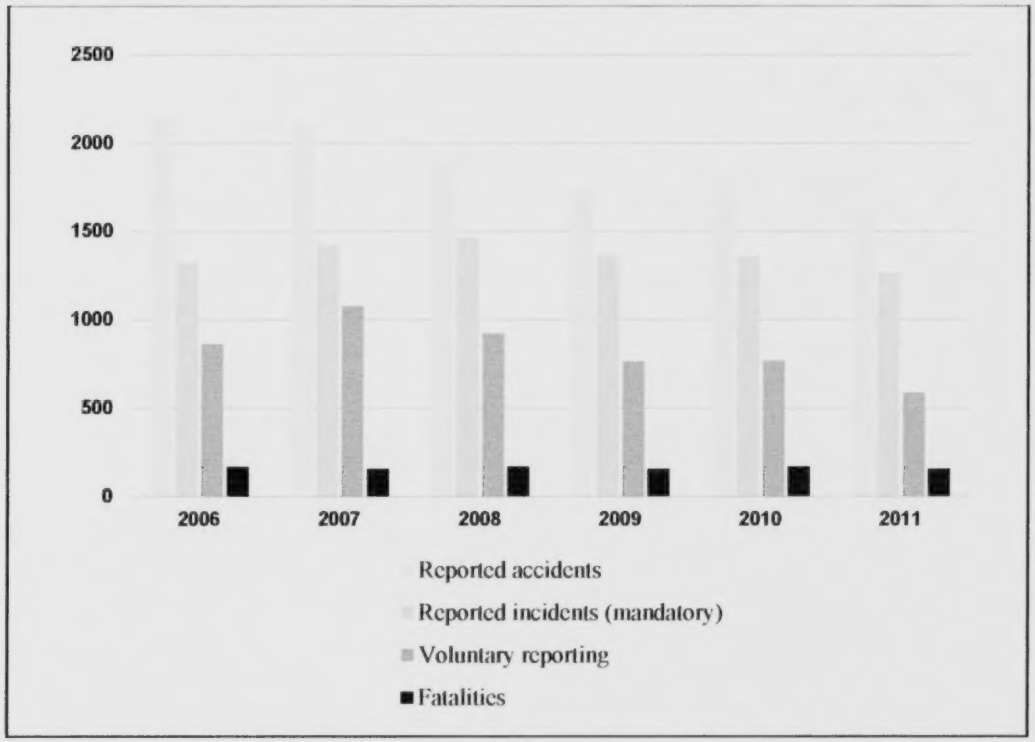
[7] The difference between Planned Spending and Total Authorities by program activity is explained by a change in 2010–11 in the methodology for allocating costs by program activity.

Description of Progress Accomplished against Strategic Outcome

Occurrences Reported to the TSB

In 2011, a total of 1607 accidents and 1265 incidents were reported in accordance with the TSB's regulations for mandatory reporting of occurrences.[8] The number of accidents in 2011 decreased by 7 percent from the 1729 accidents reported in 2010 and by 17 percent from the 2006–2010 annual average of 1928 accidents. The number of reported incidents decreased to 1265 in 2011 from 1355 in 2010, and was below the 2006–2010 average of 1385. In 2011, the TSB also received 585 voluntary reports. Fatalities across all modes of transportation totaled 156 in 2011, down 13 from the 2010 total, and down from the 2006–2010 average of 163.

Figure 1. Occurrences Reported to the TSB

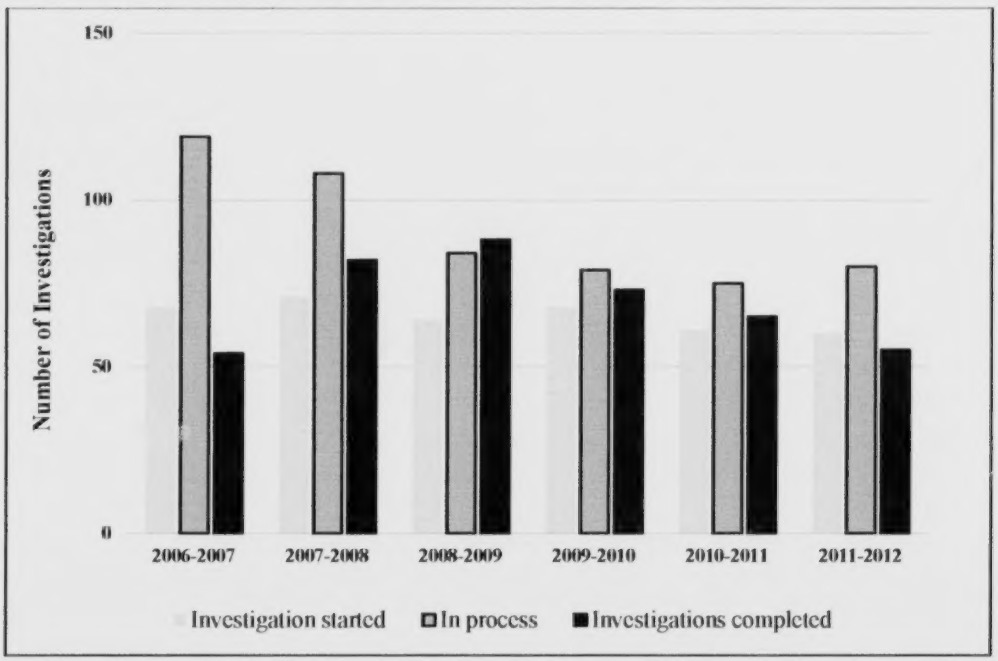


[8] While the Board's operations are for the 2011–2012 fiscal year, the occurrence statistics are for the 2011 calendar year unless otherwise indicated. Please note that, in a live database, the occurrence data are constantly being updated. Consequently, the statistics can change slightly over time. Comparisons are generally to the last 5 or 10 years. For definitions of terms such as *accident*, *incident* and *occurrence*, see Appendix A.

Investigations Started, in Process and Completed

In fiscal year 2011–12, investigations were undertaken for 60 of the occurrences reported to the TSB, compared with 57 in 2010–11. In that same period, 55 investigations were completed compared with 65 in the previous year.[9] There were 80 investigations in process at the end of the fiscal year compared with 75 at the beginning. The TSB continues to rigorously apply its Occurrence Classification Policy to determine which occurrences to investigate.

Figure 2. Investigations Started, in Process and Completed



The average time to complete an investigation was 467 days in fiscal year 2011–12, a decrease from 488 days in 2010–11 and a decrease from the previous five-year average of 537 days. The time required to complete investigations depends on many factors such as the complexity of the investigation work, the involvement of external or international stakeholders and the availability of TSB investigation resources.

Overall, the TSB has been successful in identifying safety deficiencies and in reducing risks in the transportation system. All of the investigations concluded in 2011–2012 found safety deficiencies or factors that contributed to the occurrence, and these were communicated in the investigation reports. This reflects the careful application of the TSB's Occurrence Classification Policy in deciding whether to investigate, and the thorough implementation of the investigation methodology. This systematic approach

[9] Investigations are considered complete after the final report has been issued.

ensures that TSB investigation resources are invested where there is the greatest potential for a safety dividend.

Safety Communications Issued

In 2011–12, in addition to the 55 investigation reports, the TSB issued a total of 53 safety communications: 2 recommendations, 22 safety advisories and 28 safety information letters, as well as one safety concern.

Safety information is also provided informally to key stakeholders throughout the investigation process so that they can take immediate safety actions, which they commonly do. Such safety actions range widely in scope and importance: an operator may clear the sight-lines at a railway crossing by trimming bushes and vegetation; regulators such as Transport Canada (TC) and the Federal Aviation Administration in the United States often issue mandatory directives requiring inspections and/or component replacement based on the TSB's preliminary findings. In such situations, rather than issuing recommendations, the TSB then reports on the corrective actions already taken by industry and government agencies.

Board Assessment of Responses to Safety Recommendations

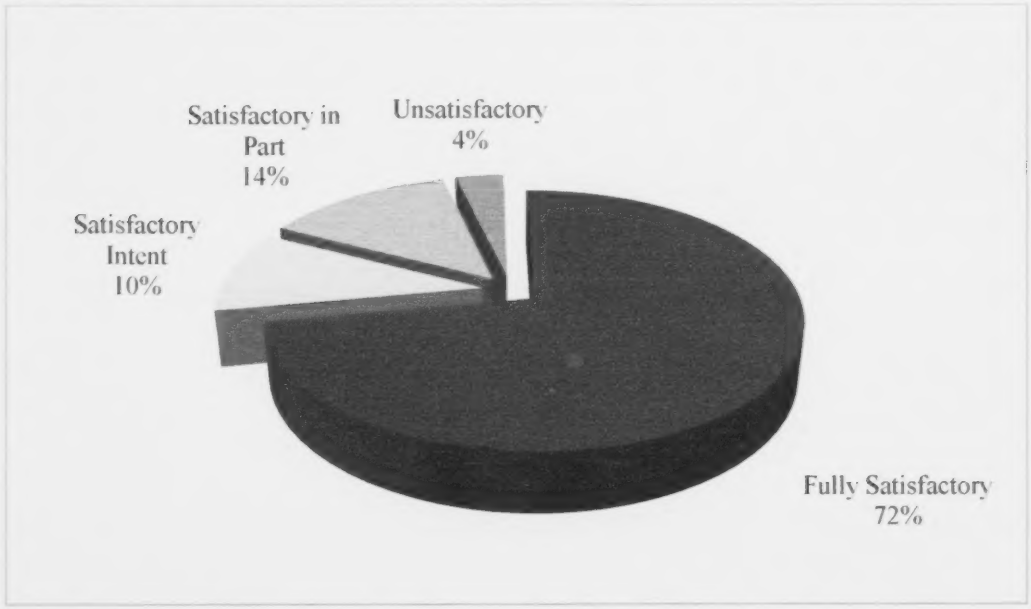
In accordance with the *Canadian Transportation Accident Investigation and Safety Board Act*, a federal minister who is notified of a TSB recommendation must, within 90 days, advise the Board in writing of any action taken or proposed to be taken in response to the recommendation or of the reasons for not taking action. The Board considers each response, assessing the extent to which the related safety deficiency was or will be addressed. When a recommendation generates responses from within and outside Canada, the Board's assessment is based primarily on the Canadian response. The TSB publishes on its website[i] its assessment of the responses to its recommendations.

From 29 March 1990 to 31 March 2012, the Board reviewed the responses to a total of 545 recommendations: it assessed 544 to be either Fully Satisfactory, of Satisfactory Intent, Satisfactory in Part, or Unsatisfactory. It was unable to assess the response to one recommendation.

In the 22-year period from 1990 to 2012, most Board recommendations led to positive change. As shown in Figure 3, in 82 percent of cases (72 percent Fully Satisfactory and 10 percent "Satisfactory Intent"), change agents took or planned to take action that would substantially reduce the deficiency noted in the recommendation. However, in 14 percent of cases ("Satisfactory in Part"), the action that change agents took or planned to take only partially addressed the deficiency noted in the recommendation, and in 4 percent of cases ("Unsatisfactory"), change agents neither took nor planned action to address the deficiency.

The Board is aiming to have 80 percent of its recommendations assessed as Fully Satisfactory in the next four years.

Figure 3. Board Ratings of Assessments of Responses to Its Recommendations, 1990–2012



Watchlist Update

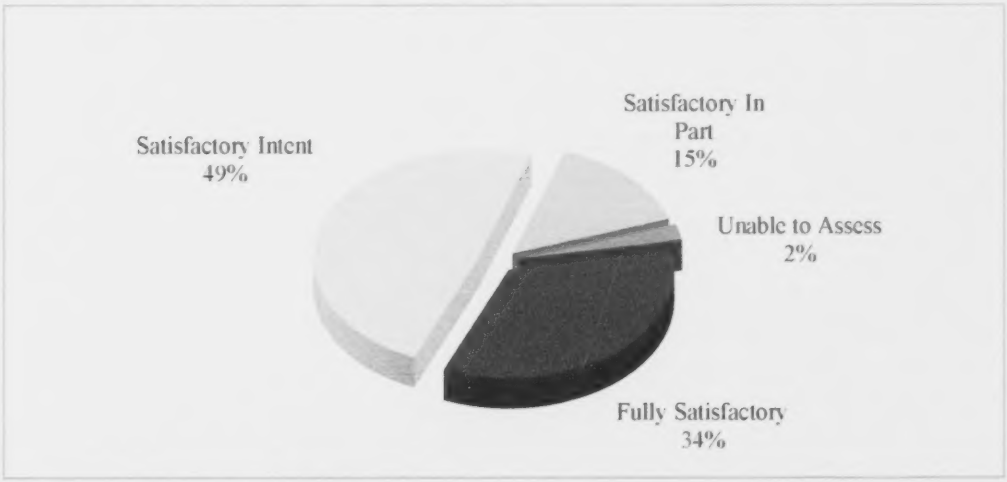
In 2010, the TSB released its inaugural safety Watchlist. The list, based on extensive research into years of TSB investigation reports, findings, safety concerns and dozens of Board recommendations, identified the nine transportation issues posing the greatest risk to Canadians. We envisioned the Watchlist as a blueprint for change—and that's exactly what it became: the Watchlist generated discussion, including meetings with Transport Canada and industry.

> The Honourable Denis Lebel, Minister of Transport, Infrastructure and Communities, today announced that under new regulations [*Voyage Data Recorder Regulations*], certain large passenger and cargo vessels will be required to have voyage data recorders. ... The new safety measure addresses a TSB recommendation highlighted in its Watchlist earlier this year.
>
> Source: Transport Canada, News Release No. H105/11, November 3, 2011

Those meetings bore fruit and, by the end of 2011–12, 14—just over a third—of all 41 recommendations underpinning the nine Watchlist issues had been fully addressed (Figure 4). Our goal, however, is to have all these issues addressed—and we will not relent in our efforts until we have achieved it. We will be focusing particularly on aviation, where little has been accomplished to date.

Detailed information about the actions taken in response to the Watchlist issues is available in the TSB's 2011–12 Annual Report.[iii]

Figure 4. Board Ratings of Responses to Recommendations Associated with the Watchlist, 1990–2012

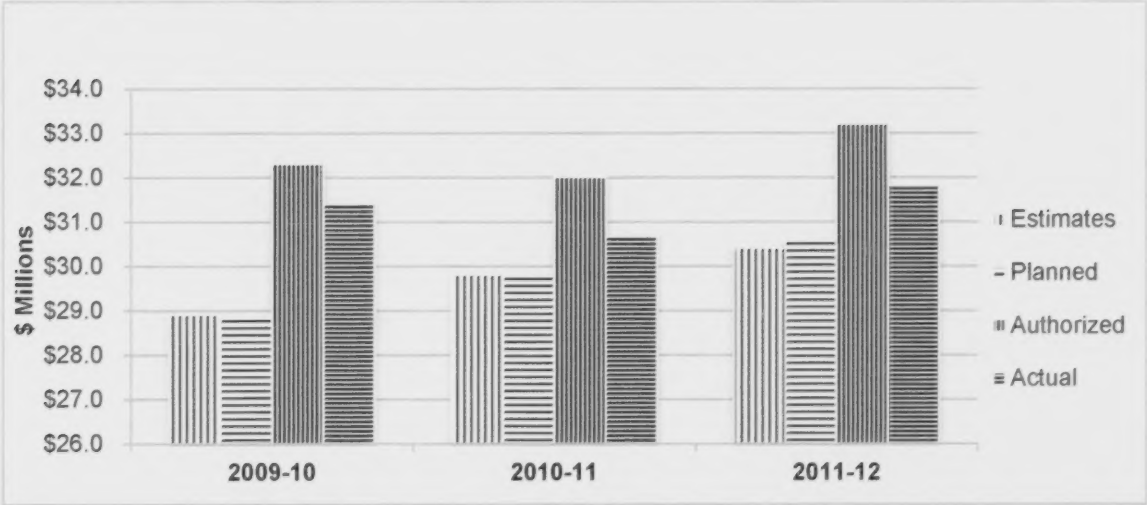


1.7 Expenditure Profile

The TSB is primarily funded by Parliament through an operating expenditures vote. The TSB started the year with authorities of $30.4 million in the Main Estimates. Additional authorities (Treasury Board vote transfers) in the amount of $2.8 million were approved during the year for total approved funding of $33.2 million. This included $1.3 million for the carry-forward of the lapsed funds from fiscal year 2010–11, $0.3 million for collective bargaining adjustments, and $1.2 million for severance and parental benefits expenditures.

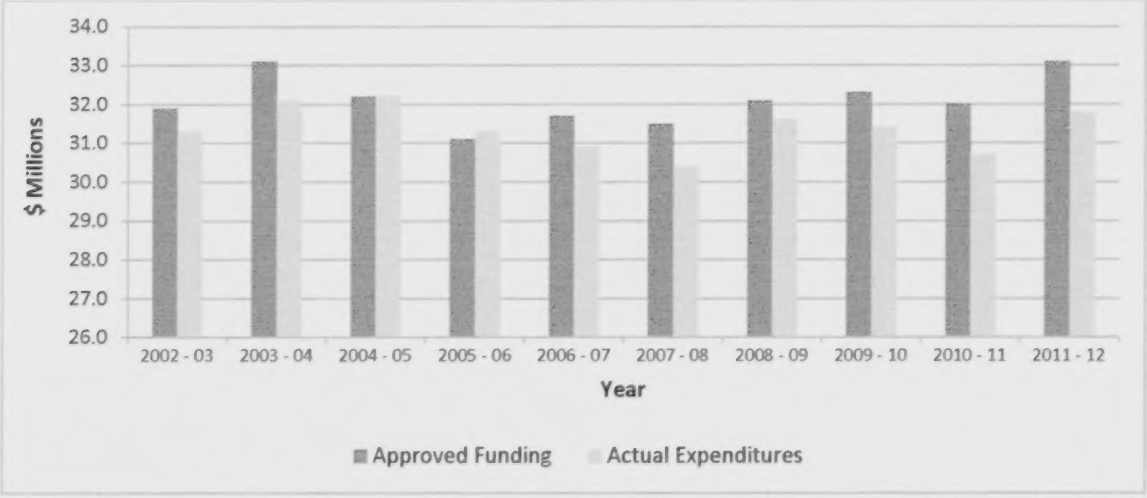
As shown in the Figure 5 below, expenditures for 2011–12 are higher than previous years' expenditures. Program expenditures in 2011–12 increased from 2010–11 by $1.1 million or 3.6 percent. This increase in expenditures is primarily explained by $0.9 million for the payment of accumulated severance benefits to employees who opted to be paid in full or a portion of their severance entitlements during fiscal year 2011–12. The TSB received incremental funding from Treasury Board in order to fund these severance payments.

Figure 5. Spending Trend between 2009–10 and 2011–12



As shown in Figure 6, the TSB's funding remained fairly constant over the past 10 years, in the range of $31 to $32 million. For the period 2002–03 to 2004–05, the TSB received short-term funding from Parliament to address specific resource pressures. Funding subsequently leveled off and the increase in funding in 2011–12 is primarily explained by the amounts received for the payment of severance benefits.

Figure 6. TSB's Funding and Expenditures from 2002–03 to 2011–12



1.8 Estimates by Vote

For information on TSB organizational votes and/or statutory expenditures, please see the 2011–12 Public Accounts of Canada (Volume II). An electronic version of the Public Accounts is available on the Public Works and Government Services Canada's website, Public Accounts of Canada.[iv]

Section II: Analysis of Program Activities

2.1 Strategic Outcome

The mitigation of risks to the safety of the transportation system through independent accident investigations.

Program Activities

As shown in the 2011–12 Main Estimates, the TSB has the following four key program activities:

- Air Investigations
- Marine Investigations
- Rail Investigations
- Pipeline Investigations

One of the key performance indicators for the four program activities is whether action was taken by change agents to substantially reduce the deficiencies noted in the TSB recommendations. Currently, 72 percent of the TSB's recommendations are assessed as having a Fully Satisfactory response. More action is clearly required by change agents, particularly in the air transportation sector, if 80 percent of all TSB recommendations are to be assessed as Fully Satisfactory by 2016–17. While the TSB has no control or authority over the change agents and the actions they take in response to its recommendations, this performance indicator is nevertheless a good measure of the TSB's ability to influence other organizations and compel them to implement safety actions.

2.2 Air Investigations Program Activity

Description

Under the Air Investigations Program Activity, personnel conduct independent investigations into occurrences in the federally regulated elements of the air transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders and undertake outreach activities with key change agents, as well as assess and follow up on responses to recommendations. This includes the execution of specialized work in the fields of engineering, macro-analysis, human performance, legal services, communications, quality assurance, and publishing and linguistic services.

Resources

2011–12 Financial Resources ($ thousands)

Planned Spending	Total Authorities	Actual Spending
13,291	15,062	14,442

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
100	92	8

* full-time equivalents

Program Activity Performance Summary

Expected Results	Performance Indicators	Targets	Actual Results
Increased productivity while conducting investigations	Number of investigation reports published	50 reports	Not met: the TSB published 28 investigation reports.
	Average time to complete investigation reports	450 days	Exceeded: the average time to complete the investigation reports was 446 days.
Increased effectiveness of safety communications	Percentage of responses to recommendations assessed as Fully Satisfactory (since 1990)	Increase by 2%	Not met: there was no increase in the percentage of responses to recommendations assessed as Fully Satisfactory.

2.2.1 Performance Summary and Analysis

In 2011–12, the Air Program Activity expended the majority of its available financial resources, lapsing $620,000. The lapse is primarily a result of savings in salary dollars from a number of positions that were vacant because of delayed staffing actions and employees on leave, as well as reductions in expenditures resulting from operating efficiencies.

In 2011–12, the TSB published 28 aviation investigation reports, 22 reports below the target objective (50). The TSB also communicated safety deficiencies it identified by means of five safety advisories and one safety concern. The 28 reports were completed in

an average of 446 days, or four days less than the target objective (450), 57 days less than the 2010–11 average (503) and 28 days less than the previous five-year average (474).

A comparison with last year shows a decrease in the number of investigations undertaken (34 compared with 40) and a decrease in the number of investigations completed (28 compared with 38). Among the 28 investigations completed, one (4 percent) was started in this fiscal year, 21 (75 percent) in 2010–11, and six (21 percent) in 2009–10.

The decrease in the number of aviation investigations undertaken (Class 2 and 3) is due primarily to a decrease in the number of occurrences that merit investigation under the TSB Occurrence Classification Policy. While the volume of new investigations has decreased, the complexity of the investigations undertaken has increased significantly. With the implementation of Safety Management System (SMS) requirements, aviation investigations must now delve not only into technical, human factors and operational issues, as well as regulatory oversight, but also into internal company SMS processes. In addition, aircraft systems are becoming more complex, which calls for more engineering laboratory work and liaison with stakeholders (such as manufacturers), both of which are lengthy steps in an investigation. These factors combine to increase both the resources and time required to complete an investigation. The TSB is also currently investigating a major accident (First Air, Resolute Bay A11H0002), which has employed substantial Head Office, regional and laboratory resources.

From 1990 to 2012, the 247 responses to air safety recommendations assessed by the Board led to some positive changes. The change agents took fully satisfactory measures to address the deficiencies noted in the recommendations in 59 percent of cases (146 of 247) and plan to take action in 11 percent of cases (27 of 247). The TSB is not satisfied with the results achieved on the Air safety recommendations and plans to increase its efforts to encourage the regulators and industry stakeholders to undertake more safety actions.

2.2.2 Lessons Learned

It is difficult to predict from year to year where the investigation efforts will be required across the country. Close management of investigation resources is required at the national level in order to shift resources according to these fluctuations. Continued efforts will be made to effectively move resources to areas of greater need in a timely manner.

The target of publishing 50 investigation reports during the year was overly optimistic given the number of investigations underway, their complexity and other operational priorities. Management must conduct a more thorough assessment of the workload and related level of effort required in establishing performance targets.

The current performance indicators do not adequately capture the results achieved. A detailed review and analysis of performance indicators was performed in 2011–12 in order to develop a more comprehensive corporate performance management framework. The 2012–13 Report on Plans and Priorities presents a revised set of performance

indicators. These indicators cover a broader range of activities and results that will help present a more complete performance assessment for the TSB. Performance targets have also been revised and redefined.

2.3 Marine Investigations Program Activity

Description

Under the Marine Investigations Program Activity, the personnel conduct independent investigations into occurrences in the federally regulated elements of the marine transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, and assess and follow up on responses to recommendations. This includes the execution of specialized work in the fields of engineering, macro-analysis, human performance, legal services, communications, quality assurance, and publishing and linguistic services.

Resources

2011–12 Financial Resources ($ thousands)

Planned Spending	Total Authorities	Actual Spending
5,428	4,819	4,620

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
42	38	4

* Full-time equivalents

Program Activity Performance Summary

Expected Results	Performance Indicators	Targets	Actual Results
Increased productivity while conducting investigations	Number of investigation reports published	10 reports	Not met: the TSB published 7 investigation reports.
	Average time to complete investigation reports	460 days	Not met: the average time to complete the investigation reports was 503 days.

Expected Results	Performance Indicators	Targets	Actual Results
Increased effectiveness of safety communications	Percentage of responses to recommendations assessed as Fully Satisfactory (since 1990)	Increase by 3%	Not met: there was an increase of 1% in the percentage of responses to recommendations assessed as Fully Satisfactory.

2.3.1 Performance Summary and Analysis

In 2011–12, the Marine Program Activity expended the majority of its available financial resources (lapse of $199,000) and its actual staff level was below planned by four full-time equivalents. These gaps are explained by unsuccessful staffing processes resulting in some vacant positions for a period of time.

The TSB published seven Marine investigation reports, three reports below the target objective (10). The TSB also communicated the safety deficiencies it identified through seven safety advisories and 10 information letters. The seven investigation reports were completed in an average of 503 days, or 43 days more than the target objective (460), 26 days below the 2010–11 average (529) and 215 days below the previous five-year average (718). Although the timeliness target was not met, progress continues to be made in reducing the average time required to complete investigations.

A comparison of the results from this year and last year shows an increase of 50 percent in the number of investigations undertaken (nine compared with six) and a decrease of 13 percent in the number of investigations completed (seven compared with eight). Among the seven investigations completed, three (43 percent) were started in 2010–11 and four (57 percent) in 2009–10.

Throughout the fiscal year, the Marine Investigations Branch faced challenges due to significant fluctuations in human resources. Several investigator positions were vacant for a period of time during the year. In addition, some key management positions were also vacant for part of the year requiring employees to carry out both investigative and managerial duties. As a consequence, overall performance suffered, with a noticeable impact on the achievement of the planned targets. Difficulties were also encountered in a few investigations, resulting in delays in the completion of quality reports.

From 1990 to 2012, most of the 147 responses to marine safety recommendations assessed by the Board resulted in positive changes. The change agents took Fully Satisfactory measures to address the deficiencies noted in the recommendations in 78 percent of cases (114 of 147) and planned to take action in 15 percent of cases (22 of 147). This represents an improvement of 1 percent in Fully Satisfactory responses compared with the previous year.

2.3.2 Lessons Learned

A more robust approach to human resources management was implemented in 2011–12 to minimize the number of vacant positions and to reduce the length of time during which positions are vacant.

Opportunities for improvement were also identified in the Marine Investigations Branch business processes. Accountability for investigations has been clarified. Improved teamwork has been a key focus to improve timeliness.

The current performance indicators do not adequately capture the results achieved. A detailed review and analysis of performance indicators was performed in 2011–12 in order to develop a more comprehensive corporate performance management framework. The 2012–13 Report on Plans and Priorities presents a revised set of performance indicators. These indicators cover a broader range of activities and results that will help present a more complete performance assessment for the TSB. Performance targets have also been revised and redefined.

2.4 Rail Investigations Program Activity

Description

Under the Rail Investigations Program Activity, personnel conduct independent investigations into occurrences in the federally regulated elements of the rail transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, and assess and follow up on responses to recommendations. This includes the execution of specialized work in the fields of engineering, macro-analysis, human performance, legal services, communications, quality assurance, and publishing and linguistic services.

Resources

2011–12 Financial Resources ($ thousands)

Planned Spending	Total Authorities	Actual Spending
4,778	5,326	5,106

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
36	35	1

* Full-time equivalents

Program Activity Performance Summary

Expected Results	Performance Indicators	Targets	Actual Results
Increased productivity while conducting investigations	Number of investigation reports published	13 reports	Exceeded: the TSB issued 19 investigation reports.
	Average time to complete investigation reports	470 days	Not met: the average time to complete the investigation reports was 487 days.
Increased effectiveness of safety communications	Percentage of responses to recommendations assessed as Fully Satisfactory (since 1990)	Increase by 2%	Exceeded: there was an increase of 5% in the percentage of responses to recommendations assessed as Fully Satisfactory.

2.4.1 Performance Summary and Analysis

In 2011–12, the Rail Program Activity expended the majority of its available financial and human resources. The lapse of $220,000 is attributed primarily to various operating expenses being slightly lower than anticipated.

Fiscal year 2011–12 was again a very successful year for the Rail Program Activity. Two of its performance targets were exceeded, while the third target was not met. The TSB published 19 rail investigation reports, exceeding its target of 13 reports. These reports were completed in an average of 487 days, or 17 days more than the target objective (470). The TSB also communicated the safety deficiencies it identified by means of nine safety advisories and 18 information letters.

A comparison of the results from this year and last year shows an increase of 21 percent in the number of investigations undertaken (17 compared with 14) and an increase of 19 percent in the number of investigations completed (19 compared with 16). Among the 19 investigations completed, one (5 percent) was started in 2011–12, 11 (58 percent) were begun in 2010–11 and seven (37 percent) were launched in 2009–10.

Due to the increase in the number of investigations undertaken and completed, the average time to complete investigations increased slightly (10 percent) in 2011–12 (from 442 days in 2010–11 to 487 days in 2011–12), but remained well below the previous five-year average (555 days).

From 1990 to 2012, most of the 131 responses to rail safety recommendations assessed by the Board resulted in positive changes. The change agents took Fully Satisfactory measures to address the deficiencies described in the recommendations in 87 percent of

cases (114 of 131) and planned to take action in 6 percent of cases (8 of 131). This includes a remarkable increase of 5 percent in the number of Fully Satisfactory responses compared with the previous year.

2.4.2 Lessons Learned

Over the past year, the Rail Investigations Branch has focused its efforts on better managing the investigation process through forecasting and milestone tracking. The number of investigations completed has increased significantly, beyond the estimated target. The increased workload resulted in a slight increase in timelines. Safety communication products continue to be better focused to ensure that change agents are made aware of any safety deficiency in a timely manner, which often translates in direct safety actions and risk reduction.

2.5 Pipeline Investigations Program Activity

Description

Under the Pipeline Investigations Program Activity, personnel conduct independent investigations into occurrences in the federally regulated elements of the pipeline transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, and assess and follow up on responses to recommendations. This includes the execution of specialized work in the fields of pipeline and metallurgical engineering, macro-analysis, human performance, legal services, communications, quality assurance, and publishing and linguistic services.

Resources

2011–12 Financial Resources ($ thousands)

Planned Spending	Total Authorities	Actual Spending
530	547	525

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
4	4	0

* Full-time equivalents

Program Activity Performance Summary

Expected Results	Performance Indicators	Targets	Actual Results
Increased productivity while conducting investigations	Number of investigation reports published	1 report	Met: the TSB published 1 investigation report.
	Average time to complete investigation reports	450 days	Exceeded: the average time to complete the investigation reports was 403 days.
Increased effectiveness of safety communications	Percentage of responses to recommendations assessed as Fully Satisfactory (since 1990)	Increase by 10%	Exceeded: 100% of responses to recommendations have been assessed as Fully Satisfactory.

2.5.1 Performance Summary and Analysis

In 2011–12, the Pipeline Program Activity expended the majority of its available financial resources (lapse of $22,000).

Fiscal year 2011–12 was a successful year for the Pipeline Program Activity. All of its performance targets were met or exceeded. The TSB published one pipeline investigation report in 2011–12. This report was completed in 403 days, or 47 days less than the target as well as 28 days below the 2010–11 average (431) and 117 days below the previous five-year average (520). The TSB communicated the safety deficiencies it identified in one safety advisory.

From 1990 to 2012, 100 percent of the responses to the 20 pipeline safety recommendations assessed by the Board resulted in positive changes and a Fully Satisfactory assessment.

2.5.2 Lessons Learned

The TSB has been able to meet its targets through close adherence to the investigation process and effective coordination of activities among all investigation and report production team members.

2.6 Internal Services Program Activity

Description

The Internal Services Program Activity also contributes to the achievement of TSB's strategic outcome. This program activity includes the functions and resources required to support the needs of the program activities of the four transportation modes and to meet the department's corporate obligations in areas such as human resources, finance, planning, administration, information management and information technology.

Resources

2011–12 Financial Resources ($ thousands)

Planned Spending	Total Authorities	Actual Spending
6,599	7,408	7,101

2011–12 Human Resources (FTEs*)

Planned	Actual	Difference
53	49	4

* full-time equivalents

Program Activity Performance Summary

Expected Result	Performance Indicators	Targets	Actual Result
Strengthening Management Practices	Continuous improvement in ratings for the individual areas of management of the Treasury Board Secretariat's Management Accountability Framework (MAF) assessment	Acceptable rating in all assessment areas.	Mostly met: significant progress has been made in addressing the remaining items in the action plan.

2.6.1 Performance Summary and Analysis

The financial resources planned for Internal Services were not fully expended in 2011–12; there was a lapse of $307,000 (4 percent of available authorities). Approximately half of the lapse is explained by lower personnel expenditures due to various employee absences (e.g., secondment, parental leave, long-term sick leave). The remaining lapse is attributed to operating efficiencies.

In 2009–10, the TSB was assessed as part of the Treasury Board Secretariat's Round VII of the Management Accountability Framework (MAF) assessments. The observations by the Treasury Board Secretariat related to the TSB management capacity were very positive. However, opportunities for improvement were identified with respect to departmental performance reporting and corporate management. In this regard, in 2011–12, the TSB updated the description of its strategic outcome and program activities and developed a comprehensive performance management framework to be implemented in 2012–13.

As part of improved information management, the TSB has implemented an electronic management system for its paper records and has modernized the technology supporting two of its four investigation databases. The TSB has also developed a formal investment plan as required by the Treasury Board Policy on Investment Planning – Assets and Acquired Services. Due to operational issues and gaps in its human resources, limited progress was achieved in the review and update of the TSB information management strategy to ensure the organization's conformity with the recent Treasury Board policies and directives.

As part of Budget 2011, the Government announced its intention to undertake strategic and operating reviews of all direct program spending. The TSB therefore performed an informal strategic operating review in order to identify potential savings and ensure that the resource allocation process was aligned to strategic priorities. The TSB was able to identify savings which became part of the budget reductions announced in Budget 2012. These reductions will be implemented over the next three years without significantly impacting the number or timeliness of investigations in the future.

2.6.2 Lessons Learned

The TSB's success in achieving its Internal Services priorities is dependent upon having experienced staff in place that are knowledgeable about the TSB's operations. Significant turnover in the last two years in the Information Management Division has been a factor in delaying progress on important projects in this area. Moving forward, the TSB will need to ensure that adequate contingency plans are in place to mitigate the impacts of staff turnover on the achievement of its corporate priorities.

The TSB had considerable success in modernizing the two modal databases as well as the investigation workload management tool. These projects were achieved through solid project management and active participation by the end users.

Section III: Supplementary Information

3.1 Financial Highlights

The financial highlights presented within this section are intended to provide additional information about the TSB's financial position and operations.

On an accrual accounting basis, the TSB's expenses and net cost of operations were $35.5 million for 2011–12 ($34.9 million in 2010–11). These results include $4.1 million in services provided without charge by other federal government departments. The net cost of operations of the TSB represents an approximate cost of $1.02 per Canadian citizen. For this amount, Canada maintains the capability to investigate major failures in four different modes of the national transportation system.

Condensed Statement of Financial Position
As at March 31, 2012 ($ thousands)

	% Change	2011–12	2010–11
Total liabilities	-2.3%	6,891	7,055
Total financial assets	-9.1%	1,703	1,873
Departmental net debt	0.1%	5,188	5,182
Total non-financial assets	6.2%	5,441	5,122
Departmental net financial position	521.7%	253	-60

The TSB's liabilities of $6,891,000 consisted primarily of employee-related liabilities. The liability for employee future benefits pertaining to severance pay represents 55 percent ($3,761,000) of total liabilities, while the liability for vacation pay and compensatory leave accumulated by employees but not taken at year-end represents 17 percent ($1,145,000). The final component of the TSB's liabilities consisted of accounts payable and accrued liabilities relating to operations and represents 29 percent ($1,985,000) of total liabilities. The decrease in total liabilities is attributed to employee future benefits, which is decreasing in response to employees opting to be paid out the full or partial value of benefits earned to date.

The TSB's financial assets consisted primarily of amounts due from the Consolidated Revenue Fund (CRF) of the Government of Canada (87 percent or $1,476,000). This represents the amount of net cash that the TSB is entitled to draw from the CRF in the future to discharge its current liabilities, without further appropriations. The remaining component of the TSB financial assets was accounts receivable ($227,000 or 13 percent),

including the recovery of an amount overbilled by Treasury Board Secretariat for the cost of employee benefits. The decrease of 9.1 percent in total financial assets between years is explained by a decrease in amounts due from the CRF. This balance will vary from year to year depending on the nature of accounts payable and accrued liabilities and whether these liabilities have been charged to current-year appropriations or will be charged to future years' appropriations.

The TSB's non-financial assets consisted primarily of tangible capital assets ($5,186,000 or 95 percent). The 6.2-percent increase in non-financial assets is explained by the capitalization of the software development costs to modernize the rail and pipeline modal databases, as well as the acquisition of videoconferencing equipment.

Condensed Statement of Operations and Departmental Net Financial Position
For the Year ended March 31, 2012 ($ thousands)

	% Change	2011–12	2010–11
Total expenses	1.6%	35,500	34,955
Total revenues	0.0%	43	43
Net cost of operations before government funding	1.6%	35,457	34,912
Departmental net financial position – end of year	521.7%	253	-60

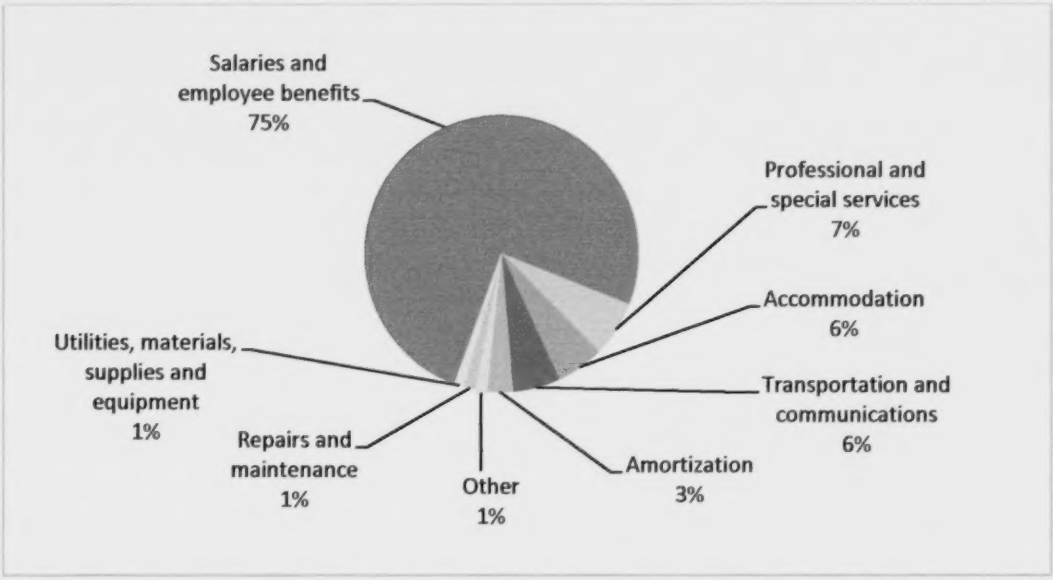
The TSB's expenses increased by $545,000 or 1.6 percent. This increase is attributed to salaries and employee benefits which increased by $531,000 between years. The increase is explained by salary increments awarded under collective agreements that were signed during 2011–12. The TSB's revenues are incidental and result from cost recovery activities from training or investigation activities, proceeds from the disposal of equipment (i.e., low-value items that are not accounted for as tangible capital assets) and fees generated by requests under the *Access to Information Act*.

Figure 7 below presents TSB expenses by major categories. The TSB's division of expense by category is generally consistent year to year; the 2011–12 percentages vary by no more than 1 percent between categories from the 2010–11 percentages. The TSB's most significant expenditure is personnel, representing 75 percent of total expenses (75 percent in 2010–11). Professional and special services represent the TSB's second largest expense. The TSB spent $2,312,000 in 2011–12 on acquired services in the following six categories: Management and Office Services, Telecommunication Services, Informatics Services and Communication and Printing Services, Building Management, and Scientific and Technical Services.

The 2011–12 TSB Financial Statements disclose Planned Results for the net cost of operations of $34,856,000. The TSB estimated these planned results several months prior to the start of the fiscal year based on information and assumptions at that time. The actual net cost of operations for 2011–12 of $35,457,000 is 1.7 percent higher than the planned results. The higher net cost of operations is primarily attributed to higher than estimated costs for salaries and employee benefits, which was caused primarily by higher than estimated severance benefit payments. Additionally, the actual cost reported for services provided without charge by other government departments was higher than estimated by $297,000. Both of these factors were beyond the ability of the TSB to forecast at the time the future-oriented financial statements were prepared.

The TSB's expenditures are influenced by the number and complexity of transportation occurrences. As a result, it can be difficult to estimate the TSB's planned financial results because a significant transportation accident or a flurry of smaller size occurrences could significantly increase expenses. The TSB manages its budgets closely throughout the year to ensure that funding is expended in line with strategic and operational priorities.

Figure 7. TSB Expenses by Category



3.2 Financial Statements

The TSB prepares annual financial statements on an accrual accounting basis, which are audited by the Office of the Auditor General of Canada. The audited financial statements of the TSB for the year ended March 31, 2012, as well as the related auditor's report, can be found in Appendix B.

3.3 List of Supplementary Information Tables

The electronic supplementary information tables listed below can be found on the Transportation Safety Board's website.[iii]

- User Fees Reporting
- Green Procurement

Section IV: Other Item of Interest

4.1 Organizational Contact Information

Additional information about the Transportation Safety Board of Canada and its activities is available on the TSB website [v] or by contacting us at:

Transportation Safety Board of Canada
Place du Centre
200 Promenade du Portage, 4th Floor
Gatineau, Quebec K1A 1K8

E-mail: communications@bst-tsb.gc.ca
Toll-free: 1-800-387-3557
Fax: 819-997-2239

Appendix A – Glossary

Accident	in general, a transportation occurrence that involves serious personal injury or death, or significant damage to property, in particular to the extent that safe operations are affected (for a more precise definition, see the *Transportation Safety Board Regulations*)
Incident	in general, a transportation occurrence whose consequences are less serious than those of an accident, or that could potentially have resulted in an accident (for a more precise definition, see the *Transportation Safety Board Regulations*)
Occurrence	a transportation accident or incident
Recommendation	a formal way to draw attention to systemic safety issues, normally warranting ministerial attention
Safety Concern	a formal way to draw attention to an identified unsafe condition for which there is insufficient evidence to validate a systemic safety deficiency but the risks posed by this unsafe condition warrant highlighting
Safety Advisory	a less formal means for communicating lesser safety deficiencies to officials within and outside the government
Safety Information Letter	a letter that communicates safety-related information, often concerning local safety hazards, to government and corporate officials

Appendix B – Audited Financial Statements

Statement of Management Responsibility Including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2012 and all information contained in these statements rests with management of the Transportation Safety Board of Canada (TSB). These financial statements have been prepared by management in accordance with Treasury Board accounting policies which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the TSB's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the TSB's *Departmental Performance Report* is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training, and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communications aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the TSB.

The TSB is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board *Policy on Internal Control.* A Core Control Audit was performed in 2010-11 by the Office of the Comptroller General of Canada (OCG). The Audit Report and related Management Action Plan will be posted on the departmental website at http://www.bst-tsb.gc.ca.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the TSB which does not include an audit opinion on the effectiveness of the department's internal controls over financial reporting.

The original version was signed by

Wendy A. Tadros
Chair

Gatineau, Canada
July 19, 2012

The original version was signed by

Chantal Lemyre, CGA
Chief Financial Officer

Auditor General of Canada
Vérificateur général du Canada

INDEPENDENT AUDITOR'S REPORT

To the Chair of the Transportation Safety Board of Canada
and to the President of the Queen's Privy Council for Canada

I have audited the accompanying financial statements of the Transportation Safety Board of Canada, which comprise the statement of financial position as at 31 March 2012, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Transportation Safety Board of Canada as at 31 March 2012, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The original version was signed by

Maurice Laplante, CA
Assistant Auditor General
for the Auditor General of Canada

19 July 2012
Ottawa, Canada

Statement of Financial Position
As at March 31

(in thousands of dollars)	2012	2011
Liabilities		
Accounts payable and accrued liabilities (note 4)	**$ 1,985**	$ 1,840
Vacation pay and compensatory leave	**1,145**	1,007
Employee future benefits (note 5)	**3,761**	4,208
Total liabilities	**6,891**	7,055
Financial assets		
Due from Consolidated Revenue Fund	**1,476**	1,845
Accounts receivable and advances (note 6)	**227**	28
Total financial assets	**1,703**	1,873
Departmental net debt	**5,188**	5,182
Non-financial assets		
Prepaid expenses	**81**	79
Inventory	**174**	113
Tangible capital assets (note 7)	**5,186**	4,930
Total non-financial assets	**5,441**	5,122
Departmental net financial position	**$ 253**	$ (60)

Contingent liabilities (note 8)

Contractual obligations (note 9)

The accompanying notes form an integral part of these financial statements.

The original version was signed by

Wendy A. Tadros
Chair

The original version was signed by

Chantal Lemyre, CGA
Chief Financial Officer

Gatineau, Canada
July 19, 2012

Statement of Operations and Departmental Net Financial Position
For the Year Ended March 31

(in thousands of dollars)	2012 Planned Results (note 12)	2012	2011 * Restated (note 13)
Expenses			
Air investigations	$ 15,751	**$ 16,246**	$ 16,269
Marine investigations	5,151	**5,277**	5,213
Rail investigations	5,641	**5,771**	5,284
Pipeline investigations	574	**534**	560
Internal services	7,757	**7,672**	7,629
Total expenses	34,874	**35,500**	34,955
Revenues			
Air investigations	6	**14**	12
Marine investigations	1	**3**	1
Rail investigations	4	**4**	11
Pipeline investigations	-	**-**	-
Internal services	7	**22**	19
Total revenues	18	**43**	43
Net cost of operations before government funding	34,856	**35,457**	34,912
Government funding *			
Net cash provided by Government		**32,062**	30,360
Change in due from Consolidated Revenue Fund		**(369)**	220
Services provided without charge by other government departments (note 10)		**4,077**	3,798
Net cost (surplus) of operations after government funding		**(313)**	534
Departmental net financial position – Beginning of year		**(60)**	474
Departmental net financial position – End of year		**$ 253**	$ (60)

Segmented information (note 11)

The accompanying notes form an integral part of these financial statements.

Statement of Change in Departmental Net Debt
For the Year Ended March 31

(in thousands of dollars)	2012	2011
Net cost (surplus) of operations after government funding	**$ (313)**	$ 534
Change due to tangible capital assets		
Acquisition of tangible capital assets	**1,369**	604
Amortization of tangible capital assets	**(1,084)**	(1,054)
Proceeds from disposal of tangible capital assets	**(14)**	(32)
Net (loss) or gain on disposal of tangible capital assets	**(15)**	(6)
Total change due to tangible capital assets	**256**	(488)
Change due to inventories	**61**	(16)
Change due to prepaid expenses	**2**	(30)
Net increase (decrease) in departmental net debt	**6**	-
Departmental net debt – Beginning of year	**5,182**	5,182
Departmental net debt – End of year	**$ 5,188**	$ 5,182

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows
For the Year Ended March 31

(in thousands of dollars)	2012	2011
Operating activities		
Net cost of operations before government funding	**$ 35,457**	$ 34,912
Non-cash Items:		
Amortization of tangible capital assets	**(1,084)**	(1,054)
Gain (loss) on disposal of tangible capital assets	**(15)**	(6)
Services provided without charge by other government departments (note 10)	**(4,077)**	(3,798)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	**199**	(62)
Increase (decrease) in prepaid expenses	**2**	(30)
Increase (decrease) in inventory	**61**	(16)
Decrease (increase) in accounts payable and accrued liabilities	**(145)**	(152)
Decrease (increase) in vacation pay and compensatory leave	**(138)**	37
Decrease (increase) in employee future benefits	**447**	(43)
Cash used for operating activities	**30,707**	29,788
Capital investing activities		
Acquisition of tangible capital assets	**1,369**	604
Proceeds from disposal of tangible capital assets	**(14)**	(32)
Cash used for capital investing activities	**1,355**	572
Net cash provided by the Government of Canada	**$ 32,062**	$ 30,360

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

For the Year Ended March 31

1. Authority and Objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. In its day-to-day activities the CTAISB is also known by the name Transportation Safety Board of Canada, or simply the TSB. The objective of the TSB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the TSB may conduct studies into more general matters pertaining to transportation safety. The TSB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The TSB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

The TSB has four key program activities, which are the conduct of safety investigations in the following four transportation sectors:

- Air investigations
- Marine investigations
- Rail investigations
- Pipeline investigations

Within each program, personnel conduct independent safety investigations into selected transportation occurrences. They identify causes and contributing factors, assess risks to the system, formulate recommendations to improve safety, publish investigation reports, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow up on responses to recommendations. These activities are carried out by highly qualified investigators who are experts in the transportation operational sectors. They also work closely with personnel who are responsible for executing specialized work in the following fields: engineering and technical, macro-analysis, human performance and communications.

The Internal Services program activity also contributes to the achievement of TSB's strategic outcome. This program activity includes the functions and resources required to support the needs of the program activities of the four transportation modes and to meet the department's corporate obligations in areas such as human resources, finance, administration, information management and information technology.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in accordance with Treasury Board accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary appropriations

The TSB is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the TSB do not parallel financial reporting according to Canadian generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Financial Position and, the Statement of Operations and Departmental Net Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a high-level reconciliation between the two bases of reporting. The planned results amounts in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented financial statements included in the 2011-2012 Report on Plans and Priorities. The amounts between programs have been restated (see Note 12).

(b) Net cash provided by the Government of Canada

The TSB operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the TSB is deposited to the CRF and all cash disbursements made by the TSB are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the federal government.

(c) Due from the Consolidated Revenue Fund

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects appropriations and when it is processed through the CRF. Amounts due from the CRF represents the net amount of cash that the TSB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

(d) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue takes place.

2. **Summary of Significant Accounting Policies** *(continued)*

(e) Expenses

Expenses are recorded on an accrual basis:

- Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

- Services received without charge from other government departments for accommodation, administration of workers' compensation, the employer's contribution to health and dental insurance plans, and external audit services are recorded as operating expenses at their estimated cost.

(f) Employee future benefits

- Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multi-employer plan administered by the Government of Canada. The TSB's contributions to the Plan are charged to expenses in the year incurred and represent the total TSB obligation to the Plan. The TSB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

- Severance benefits: Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts receivable and advances

Accounts receivables and advances are stated at the lower of cost and net recoverable value.

(h) Inventories

Inventories consist of personal protective clothing, corporate communications clothing and supplies held for future program delivery. These inventories are not intended for resale and are valued at cost using the average cost method. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

(i) Tangible capital assets

All tangible capital assets having an initial cost of $2,000 or more are recorded at their acquisition cost. In addition, acquisitions of all general-purpose furniture and informatics hardware are recorded as tangible capital assets.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Tangible Capital Asset Class	Amortization Period
Building	40 years
Furniture	10 years
Office equipment and tools	5 years
Laboratory equipment	15 years
Informatics hardware	4 years
Informatics software (purchased)	7 years
Informatics software (in house developed)	10 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	Lesser of the remaining term of the lease or useful life of the improvement.
Betterments	Over the useful life of the asset to which the improvement was made or the useful life of the betterment if significantly shorter.
Assets under construction	Recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

2. **Summary of Significant Accounting Policies** *(continued)*

(j) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(k) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful life of tangible capital assets, the assumptions underlying the employee severance benefits liability, the value of services received without charge and the assessment of contingent liabilities. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. **Parliamentary Authorities**

The TSB receives its funding through annual Parliamentary appropriations. Items recognized in the Statement of Financial Position and, the Statement of Operations and Departmental Net Financial Position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the TSB has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used:

(in thousands of dollars)	**2012**	2011
Net cost of operations before government funding	**35,457**	34,912
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	**(4,077)**	(3,798)
Amortization of tangible capital assets	**(1,084)**	(1,054)
Gain (loss) on disposal of tangible capital assets	**(15)**	(6)
Decrease (increase) in employee future benefits	**447**	(43)
Decrease (increase) in vacation pay and compensatory leave	**(138)**	37
Refund of previous years' expenses	**17**	25
Revenues	**43**	43
Decrease (increase) in accrued liabilities not charged to authorities	**(288)**	24
Total items affecting net cost of operations but not affecting authorities	**30,362**	30,140
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	**1,369**	604
Increase (decrease) in prepaid expenses	**2**	(30)
Increase (decrease) in inventory	**61**	(16)
Current year authorities used	**31,794**	30,698

3. **Parliamentary Authorities** *(continued)*

(b) Authorities provided and used:

(in thousands of dollars)	2012	2011
Operating expenditures - Vote 10	**26,683**	26,354
Transfer from TB - Vote 15- Compensation adjustments	**322**	873
Transfer from TB - Vote 25- Operating Budget Carry Forward	**1,318**	969
Transfer from TB- Vote 30- Paylist requirements	**1,260**	235
Statutory contributions to employee benefit plans	**3,486**	3,512
Statutory spending of proceeds from disposal of surplus Crown assets	**57**	46
Spending of revenues as per *Financial Administration Act* Section 29.1	**36**	29
	33,162	32,018
Less:		
Authorities available for future years	**(15)**	(37)
Lapsed: Operating	**(1,353)**	(1,283)
Current year authorities used	**31,794**	30,698

4. **Accounts Payable and Accrued Liabilities**

The following table presents details of accounts payable and accrued liabilities:

(in thousands of dollars)	2012	2011
Accounts payable to other government departments and agencies	**176**	234
Accounts payable to external parties	**871**	859
	1,047	1,093
Accrued liabilities	**938**	747
Total	**1,985**	1,840

5. **Employee Future Benefits**

(a) Pension benefits

The TSB's employees participate in the Public Service Pension Plan which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the TSB contribute to the cost of the Plan. The 2011-12 employer's contribution expense amounts to $2,506,150 ($2,465,291 in 2010-11), which represents approximately 1.8 times (1.9 in 2010-11) the contributions by employees.

The TSB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

5. **Employee Future Benefits** *(continued)*

(b) Severance benefits

The TSB provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

(in thousands of dollars)	**2012**	2011
Employee severance benefits, beginning of year	**4,208**	4,165
Expense for the year recorded as employee benefits	**602**	531
Benefits paid during the year	**(1,049)**	(488)
Employee severance benefits, end of year	**3,761**	4,208

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, commencing in 2012 the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

6. **Accounts Receivable and Advances**

The following table presents details of accounts receivable and advances:

(in thousands of dollars)	**2012**	2011
Receivables from other government departments and agencies	**216**	1
Receivables from external parties	**2**	17
Employee advances	**9**	10
Total	**227**	28

7. Tangible Capital Assets

(in thousands of dollars)

Capital Asset Class	Cost				Accumulated Amortization				Net Book Value	
	Opening Balance	Acquisitions	Disposals and Write-Offs	Closing Balance	Opening Balance	Amortization	Disposals and Write-Offs	Closing Balance	2012	2011
Building	2,133	-	-	2,133	2,003	12	-	2,015	118	130
Furniture	907	6	-	913	378	106	-	484	429	529
Office Equipment and Tools	149	105	12	242	85	27	12	100	142	64
Laboratory Equipment	2,514	243	169	2,588	1,726	76	169	1,633	955	788
Informatics hardware	1,925	269	190	2,004	1,391	273	172	1,492	512	534
Informatics software (purchased)	650	82	-	732	530	23	-	553	179	120
Informatics software (in house developed)	3,118	259	-	3,377	1,141	278	-	1,419	1,958	1,977
Motor vehicles	630	63	54	639	348	36	43	341	298	282
Other vehicles	102	-	-	102	55	6	-	61	41	47
Leasehold Improvements	603	3	-	606	381	177	-	558	48	222
Betterments	807	74	-	881	570	70	-	640	241	237
Assets under construction	-	265	-	265	-	-	-	-	265	-
Total	**13,538**	**1,369**	**425**	**14,482**	**8,608**	**1,084**	**396**	**9,296**	**5,186**	**4,930**

8. Contingent Liabilities

In the normal course of its operations, the TSB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the TSB's financial statements. As at March 31, 2012, an estimated liability has been recorded within accrued liabilities.

9. Contractual Obligations

The nature of the TSB's activities can result in some large multi-year contracts and obligations whereby the TSB will be obligated to make future payments when the services/goods are received.

Contractual obligations as at March 31, 2012 represent a total of $503,236, broken down as follows:

(in thousands of dollars)	2012-13	2013-14	2014-15	2015-16	2016-17
Acquisition of goods and services	**477**	**16**	**9**	**1**	-

10. Related Party Transactions

The TSB is related as a result of common ownership to all Government of Canada departments, agencies and Crown corporations. The TSB enters into transactions with these entities in the normal course of business and on normal trade terms. Also, during the year, the TSB received services which were obtained without charge from other Government departments as presented in part (a). Transactions with related parties as well as payables and receivables outstanding at year-end are presented in (b) and (c).

(a) Common services provided without charge by other government departments:

During the year, the TSB received without charge from other departments: accommodation, administration of workers' compensation, the employer's contribution to health and dental insurance plans, and external audit services. These services without charge have been recognized in the TSB's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	**2012**	2011
Accommodation	**1,999**	1,894
Employer's contribution to health and dental insurance plans	**1,941**	1,783
External audit services	**116**	100
Administration of workers' compensation	**21**	21
Total	**4,077**	3,798

The Government has centralized some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Works and Government Services Canada, are not included as an expense in the TSB's Statement of Operations and Departmental Net Financial Position.

(b) Transactions with related parties:

During the year, the TSB reimbursed other departments for certain services purchased on a fee for service basis. The departments with which the TSB incurred significant expenses are as follows:

(in thousands of dollars)		**2012**	2011
Treasury Board Secretariat	Employee benefit plans	**3,485**	3,512
Transport Canada	Aircraft Services	**338**	475
Public Works and Government Services Canada	Accommodation, translation and others	**818**	755
Total		**4,641**	4,742

(c) Amounts outstanding at year-end with related parties:

i) Payables:

(in thousands of dollars)	**2012**	2011
Treasury Board Secretariat	**-**	80
Public Works and Government Services Canada	**122**	75
Transport Canada	**54**	120
Other government departments and agencies	**38**	9
Total	**214**	284

ii) Receivables:

(in thousands of dollars)	**2012**	2011
Treasury Board Secretariat	**207**	-
Other government departments and agencies	**9**	1
Total	**216**	1

11. Segmented Information

Presentation by segment is based on the TSB's program activity architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main program activities, by major object of expenses and by major type of revenues. The segment results for the period are as follows:

(in thousands of dollars)	2012						2011
	Air	Marine	Rail	Pipeline	Internal Services	Total	Total
Operating expenses							
Salaries and employee benefits	12,658	4,158	4,593	425	4,940	**26,774**	26,243
Professional and special services	896	188	178	8	1,042	**2,312**	2,663
Accommodation	802	297	308	33	559	**1,999**	1,894
Transportation and communications	726	315	351	29	536	**1,957**	1,772
Amortization	528	174	184	23	175	**1,084**	1,054
Repairs and maintenance	292	38	55	4	96	**485**	491
Utilities, materials, supplies and equipment	190	53	52	7	95	**397**	380
Rentals	66	23	13	1	184	**287**	239
Information	88	31	37	4	30	**190**	214
Net loss on disposal and write-off of tangible capital assets	-	-	-	-	15	**15**	5
Total Expenses	16,246	5,277	5,771	534	7,672	**35,500**	34,955
Revenues							
Miscellaneous revenues	14	3	4	-	22	**43**	43
Total Revenues	14	3	4	-	22	**43**	43
Net cost from continuing operations	**16,232**	**5,274**	**5,767**	**534**	**7,650**	**35,457**	34,912

12. Planned Results

i) As per the *Treasury Board Accounting Standard 1.2* – Departmental and Agency Financial Statements, departments should include planned financial results published in the 2011-12 Report on Plans and Priorities (RPP) in their year-end Financial Statements. TSB's distribution of its planned results between programs reported in the 2011-12 RPP, in the Future-oriented Statement of Operations, was not prepared on the same basis as the reporting of the 2011-12 actual results. For this reason, the planned results presented in these financial statements have been restated to be consistent with the reported results. The reallocation is as follows:

Statement of Operations and Departmental Net Financial Position *(in thousands of dollars)*	**Planned Results as stated in 2011-12 RPP**	**Effect of Change**	**Planned Results Restated**
Expenses			
Air investigations	14,659	1,092	15,751
Marine investigations	6,356	(1,205)	5,151
Rail investigations	5,410	231	5,641
Pipeline investigations	618	(44)	574
Internal services	7,831	(74)	7,757
Total	**34,874**	-	**34,874**
Revenues			
Air investigations	8	(2)	6
Marine investigations	3	(2)	1
Rail investigations	2	2	4
Pipeline investigations	1	(1)	-
Internal services	4	3	7
Total	**18**	-	**18**
Net cost of operations before government funding	**34,856**	-	**34,856**

ii) The Future-oriented financial statements presented in the 2011-12 RPP included only a Statement of Operations, which was consistent with the reporting requirements established by Treasury Board Secretariat at that time. As explained in note 13, the required format of the financial statements for March 31, 2012, has changed. As a result, the TSB's financial statements present planned results only for certain elements of the Statement of Operations and Departmental Net Financial Position and presents no planned results in the Statement of Change in Departmental Net Debt.

13. Accounting Changes

During 2011, amendments were made to *Treasury Board Accounting Standard 1.2* – Departmental and Agency Financial Statements to improve financial reporting by government departments and agencies. The amendments are effective for financial reporting of fiscal years ending March 31, 2012, and later. The significant changes to the Department's financial statements are described below. These changes have been applied retroactively, and comparative information for 2010-11 has been restated.

Net debt (calculated as liabilities less financial assets) is now presented in the Statement of Financial Position. Accompanying this change, the Department now presents a Statement of Change in Net Debt and no longer presents a Statement of Equity.

Government funding, as well as the credit related to services provided without charge by other government departments are now recognized in the Statement of Operations and Departmental Net Financial Position below "Net cost of operations before government funding". In previous years, the Department recognized these transactions directly in the Statement of Equity of Canada. The effect of this change was to decrease the net cost (surplus) of operations after government funding by $35,770,120 for 2012 ($34,378,000 for 2011).

Statement of Operations and Departmental Net Financial Position *(in thousands of dollars)*	**2011 As previously stated**	**Effect of Change**	**2011 Restated**
Government funding			
Net cost of operations before government funding	34,912	-	34,912
Net cash provided by Government	-	30,360	30,360
Change in due from Consolidated Revenue Fund	-	220	220
Services provided without charge by other government departments	-	3,798	3,798
Net cost (surplus) of operations after government funding	34,912	34,378	534

14. Comparative Information

Comparative figures have been reclassified to conform to the current year's presentation.

Endnotes

[i] **Transportation Safety Board of Canada**, http://www.bst-tsb.gc.ca/eng/index.asp
[ii] **Treasury Board of Canada Secretariat**, http://www.tbs-sct.gc.ca/ppg-cpr/descript-eng.aspx
[iii] **Transportation Safety Board of Canada**, http://www.bst-tsb.gc.ca/eng/publications/index.asp
[iv] **Public Accounts of Canada 2011**, http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html
[v] **Transportation Safety Board of Canada**, http://www.bst-tsb.gc.ca/eng/index.asp